



Assignment of Rights to Refund of Tax

DR-26A
Effective 07/19
Rule 12-26.008, F.A.C.
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A purchaser who has overpaid tax, paid tax when no tax was due, or paid tax in error to a business must secure a refund of the tax from the business and not from the Florida Department of Revenue. When a business declines to issue a refund to the purchaser, the business may issue an *Assignment of Rights to Refund of Tax* for tax the business collected from the purchaser and remitted to the Department. The purchaser may then apply to the Department directly to receive a refund of the tax. This form must accompany either Form DR-26, *Application for Refund*, or Form DR-26S, *Application for Refund-Sales and Use Tax*, along with documentation to support the claim for refund. Submission of these documents does not guarantee the purchaser will receive a refund.

An *Assignment of Rights to Refund of Tax* is required for the following tax types that are collected by businesses and remitted to the Department when the purchaser applies to the Department for a refund:

- Sales Tax and Discretionary Sales Surtax
- Fuel Tax
- Local Option Transient Rental Taxes Paid to the Department
- Rental Car Surcharge
- Documentary Stamp Tax
- Intangible Personal Property Tax (Nonrecurring)

An Assignment of Rights is not to be used when seeking a refund of communications services tax. The purchaser must seek a refund from the business pursuant to s. 202.23(1), Florida Statutes.

Section 1: Purchaser (Assignee) Information

Purchaser's Name (Assignee - Person receiving tax refund rights)			
Purchaser's Address			
City	County	State	ZIP Code
Period of Assignment (Specify the period for which an assignment of rights to a refund of tax is sought.) Purchases occurring during the period: _____ through _____ ; or _____ (date) for a single transaction.			

Section 2: Business (Assignor) Information (For sales tax, discretionary sales surtax, or local option taxes, when a refund is sought on purchases made from the same business, but those purchases occurred in multiple counties, a list must be attached to this form providing for each additional location, the sales tax certificate number, the location address, and amount of refund attributable to purchases from that location.)

Business Name/Certificate Holder (Assignor - Business assigning the rights to a refund of tax for a specified period to Assignee)			
Business Partner, Social Security, or Federal Employer Identification Number		Sales Tax Certificate Number (Use the location certificate number under which the tax at issue was remitted. A consolidated filing number beginning with "80" should not be used.)	
Business Location Street Address			
City	County	State	ZIP Code
Mailing Address (If different from Business Location)			
City	County	State	ZIP Code

Section 3: Assignment of Rights (Only a person authorized to perform any and all acts with respect to tax matters with the Florida Department of Revenue may assign the rights to a refund of tax.)

I, _____ (Name of Authorized Person), hereby assign to _____ (Assignee) any and all rights which Assignor has to recover _____ [Write the name of the tax type(s)], remitted to the Florida Department of Revenue, totaling \$_____ for the transactions reflected on the attached invoices or similar documentation of the transactions for which Assignee seeks to claim a refund of taxes paid. The taxes indicated on the documentation were remitted to the Department by Assignor: (Please complete either a single transaction or multiple transactions)

For a single transaction, on the return for the _____ period.

OR

For multiple transactions during the following return period(s) of _____ to _____.

Assignor agrees it has not and will not itself seek a refund or take a credit on the taxes that are the subject of this Assignment.

Signature of Authorized Person

Date

Title of Authorized Person

Mail this form and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee, FL 32314-6490

OR
Fax (850) 410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at (850) 617-8585.

Other information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-26
Form DR-26S

Application for Refund
Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.
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